



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Alex Pup
DOCKET NO.: 09-31290.001-R-1
PARCEL NO.: 19-19-212-026-0000

The parties of record before the Property Tax Appeal Board are Alex Pup, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 4,389
IMPR.: \$29,615
TOTAL: \$34,004

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,990 square feet of land, which is improved with a ten year old, two-story, frame and masonry, single-family dwelling containing 2,176 square feet of living area. The dwelling includes three baths, a partial unfinished basement, air conditioning, a fireplace, and a two-car garage. The appellant has raised two arguments as the bases for this appeal. The first argument is that the subject's assessed value does not accurately reflect its market value. The second argument is that there was unequal treatment in the assessment process.

In support of the market value argument, the appellant submitted descriptive and sales information on two properties suggested as comparable to the subject. Both properties are described as three year old, two-story, masonry, single-family dwellings, which contain 2,352 square feet of living area, three and one-half baths, air conditioning, and a two-car garage. According to the appellant's grid sheet, Comparable #1 sold in March 2010 for \$300,000, and Comparable #2 sold in April 2010 for \$300,000. Both of the sales equate to \$127.55 per square foot of living area.

In support of the equity argument, the appellant submitted descriptive information on four properties suggested as comparable to the subject. The first two comparables are the two

described in the previous paragraph. Comparables #3 and #4 are described as two-story, frame and masonry, single-family dwellings that contain 2,176 square feet of living area, and range in age from six to ten years old. Comparables #3 and #4 also both three baths, have air conditioning, a fireplace, and a two-car garage. All of the suggested comparables have improvement assessments ranging from \$11.78 to \$13.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$34,004 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as two-story, frame and masonry, single-family dwellings that range in age from four to ten years old, and in size from 2,086 to 2,280 square feet of living area. The suggested comparables all have a partial unfinished basement, air conditioning, and a fireplace. Additionally, the suggested comparables have from two and one-half baths to three baths, and three of the properties have a two-car garage. These suggested comparables have improvement assessments ranging from \$13.29 to \$14.50 per square foot of living area. The subject's assessment is \$13.61 per square foot of living area. The board of review's grid sheet also states that Comparable #1 sold in December 2008 for \$332,500, or \$152.80 per square foot of living area, and that Comparable #4 sold in February 2007 for \$390,000, or \$186.96 per square foot of living area.

The board of review also submitted a list of sales of properties located within the subject's neighborhood. This list included the PIN, deed number, the date of the sale, and the sale price for twenty properties. No other information was given regarding these properties. Based on this evidence, the board requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal. When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having

considered the evidence presented, the Board concludes that the evidence indicates a reduction is not warranted.

The appellant has asserted that Comparables #1 and #2 sold for a certain price on a certain date, but did not provide any evidence to support those assertions. The Board finds that merely stating the sales price and sales date is insufficient, without corroborating evidence, to prove by a preponderance of the evidence that a sale has occurred. Therefore, the Board finds that a reduction is not warranted under the appellant's market value argument.

The appellant next contends unequal treatment in the subject's improvement assessment as the basis of this appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment date, the Board finds that the appellant has not met this burden.

The Board first notes that the appellant's Comparable #4 and the board of review's Comparable #1 are the same property. Next, the Board finds that Comparables #3 and #4 submitted by the appellant, and Comparables #1 and #2 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$13.12 to \$14.02 per square foot of living area. The subject's improvement assessment of \$13.61 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 21, 2012

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.